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March 10, 2004

ATTORNEY DOCKET NO. 08703.0005-01  
CUSTOMER NO. 22,852

22859 U.S. PTO  
10/796343



**Mail Stop Patent Application**  
**Commissioner for Patents**  
**P.O. Box 1450**  
**Alexandria, VA 22313-1450**

Continuation-In-Part  
Title: METHOD FOR REDUCING SURFACE ROUGHNESS OF  
POLYSILICON FILMS FOR LIQUID CRYSTAL DISPLAYS  
Inventors: CHU-JUNG SHIH and YAW-MING TSAI

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

This application is a continuation-in-part of prior Application No. 10/226,110, filed August 23, 2002. This application is being filed under the provisions of 37 C.F.R. § 1.53(b).

1. Application - 13 pages, including 3 independent claims and 21 claims total.
2. Drawings - 1 sheet of drawings (Figure 1).
3. Declaration/Power of Attorney
4. Recordation Form Cover Sheet
5. Assignment to Toppoly Electronics Corp.
6. The filing fee is calculated as follows:



13281 U.S. PTO

Basic Application Filing Fee					\$770	\$ 770.00
	Number of Claims		Basic	Extra Claims		
Total Claims	21	-	20	1	x \$18	18.00
Independent Claims	3	-	3	0	x \$86	
<input type="checkbox"/> Presentation of Multiple Dep. Claim(s)					+\$290	
Subtotal						\$ 788.00
Reduction by 1/2 if small entity						-
TOTAL APPLICATION FILING FEE						\$ 788.00

7. A check for \$828.00 is enclosed. The fee includes:

\$770.00 filing fee,  
\$18.00 additional claims fee; and  
\$40.00 recordation fee.

Please address all correspondence with respect to this application to:

Finnegan, Henderson, Farabow,  
Garrett & Dunner, L.L.P.  
1300 I Street, N.W.  
Washington, D.C. 20005-3315

Please accord this application an application number and filing date.

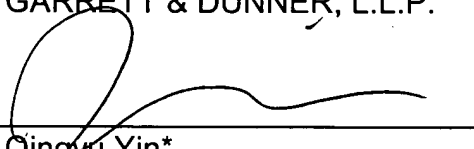
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FINNEGAN  
HENDERSON  
FARABOW  
GARRETT &  
DUNNER LLP

The Commissioner is hereby authorized to charge any additional fees due and any other fees under 37 C.F.R. § 1.16 or § 1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,  
GARRETT & DUNNER, L.L.P.

By:   
Qingyu Yin\*

QY/bag  
Enclosures

\*With limited recognition under 37 C.F.R. § 10.9(b)